

**Amendment No. 1 to HB1685**

**Stewart**  
**Signature of Sponsor**

**AMEND Senate Bill No. 1642**

**House Bill No. 1685\***

by inserting the following new section immediately preceding the last section and renumbering the subsequent section accordingly:

SECTION \_\_. Tennessee Code Annotated, Section 67-5-1008, is amended by adding the following language as a new subsection:

A taxpayer, who is not a natural person, having gross receipts exceeding five million dollars (\$5,000,000) that is found to be in violation of the Worker Adjustment and Retraining Notification (WARN) Act (29 U.S.C. §§ 2101-2109), the Fair Labor Standards Act (29 U.S.C. § 201 et seq.), or federal immigration laws shall be disqualified as an owner of agricultural, forest, or open space land. Such taxpayer shall immediately be subject to rollback taxes on all agricultural, forest, and open space lands that it owns, directly or indirectly.